

STATE TAX COMMISSION
1990 PROPERTY TAX CALENDAR

Note: Section references are as assigned in the Michigan Compiled Laws.

Dec. 31, 1989 Tax day for 1990 assessments and 1990 property taxes. (Section 211.2, Michigan Compiled Laws).

Dec. 31, 1989 Deadline for counties to file 1989 equalization studies for 1990 starting bases with State Tax Commission (STC) for all classifications in all units on Form L-4018.

1990

Feb. 1 Deadline for counties to file amended starting base by optional, additional single year equal. study with State Tax Commission. May be originated by assessor or by Equalization Department.

Feb. 14 Last day of deferral period for summer tax levies for qualifying taxpayers (211.51). Last day to pay property taxes without the imposition of a late penalty charge equal to three percent of the tax plus imposition of the administration fee, if any.

Feb. 15 STC certifies DNR lands valuations to assessors (211.492).

Feb. 20 Third Monday in Feb.: Deadline for equalization director to publish in newspaper the tentative equalization ratios and estimated SEV multipliers (211.34a). (Third Monday a holiday-deadline Tuesday).

Feb. 20 Deadline for taxpayer filing of personal property statement with assessor (211.19)

Feb. 20 STC certifies metallic mineral property assessments to assessor (211.24).

March 1 The STC shall publish the inflation rate before this date (211.34d).

March 5 First Mon. in March: The assessment roll shall be completed and certified by the assessor (211.24).

March 6 The assessor shall submit the current assessment roll to the Board of Review (BOR) on the Tuesday following the first Monday in March (211.29).

- March 6 Tuesday following first Mon. in March: First meeting of township Board of Review (211.29).
Note: City BOR may vary according to Charter provisions.
- March 12 Second Mon. in March: Second meeting of township Board of Review.
- April 2 (STC) First Monday in April: Last day for BOR (211.30a). Appeal from classification assigned by Assessor and Board of Review to property must be filed with the State Tax Commission within 30 days after the adjournment of the Board of Review (211.34c).
- April 4 Township Supervisor or assessor shall deliver completed assessment roll, with BOR certification to the county equalization director not later than tenth day after adjournment of the board of review or the Wednesday following the first Monday in April, whichever date occurs first (211.30(4)).
- April 10 Tues. following second Mon. in April: County Board of Commissioners meets in equalization session (209.5 and 211.34). The clerk of each county shall file a tabular statement of county equalization adopted by the Co. Bd. of Comm. on Form L-4024, prescribed and furnished by the STC, immediately after adoption. Equalization by county must be completed and Form L-4024 filed with STC prior to the first Monday in May.
- * Assessor tabulates additions and losses for each separately equalized class for each local unit on Form L-4025 (211.34d).
- April 16 Third Mon. in April: Allocation Board meets and receives budgets due this day (211.210). Equalization director files separate STC Form L-4023 for each unit in the county with the STC no later than the third Monday in April (211.150).
- May 1 Last day for deferral period for winter (December 1) property tax levies if such deferral for qualified taxpayers was authorized by the Co. Bd. of Comm. (211.59).

- May 7 First Mon. in May: Deadline for assessing officer to file tabulation of the assessed valuation for each classification of property separately equalized with the county equalization director (211.34d(2)).
- May 7 First Monday in May: Deadline for filing official Co. Bd. of Comm. report of county equalization (L-4024) with the State Tax Commission (209.3). (MTT) Appeal from county equalization to Michigan Tax Tribunal must be filed within 30 days after the adoption of the county equalization report by the Co. Bd. of Comm. (205.735).
- May 14 Second Monday in May:: Preliminary State Equalization valuation recommendations presented by PTD Staff to the State Tax Commission (209.2).
- May 15 Prior to this date, the state must have prepared an annual assessment roll for the state assessed utility property and railroads, and must have determined the average tax rate (207.9).
- May 21 * Third Mon. in May: County allocation boards must issue preliminary order (211.215). Form L-4028, pertaining to millage reduction fractions, must be completed by Co. Eq. Director with all information available within each single county. Copy of Form L-4028 is filed with the STC and with the director of the equalization department in each county which shares inter-county taxing jurisdictions.
- May 29 Fourth Monday in May: State Equalization Proceeding-final State Equalization order is issued by STC. (Fourth Monday in May is a holiday, so Final State Equalization is on the next day.)
- June 4 First Monday in June: Deadline for notifying protesting taxpayer in writing of Board of Review action (211.30).
- June 4 * County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form L-4028 IC is filed with the County Treasurer on or before the first Monday in June (211.34d).

- June 11 Last day for Allocation Board Hearing (not less than 8 or more than 12 days after issuance of preliminary order)(211.215).
- June 11 Allocation Board must issue final order not later than the second Monday in June (211.216).
- June 11 * County Treasurer on or before the second Monday in June certifies state equalized valuation for prior year and current year and the current year's additions and losses and the current year's millage reduction fraction for each unit of local government.
- (MTT) Appeal from millage allocation to the Michigan Tax Tribunal must be filed within thirty days after issuance of the final order (205.735).
- July 2(MTT) Deadline for assessment petition to the MTT (205.735). Residential property and small claims division appeal petitions are considered filed if mailed first class and postmarked on or before June 30. Otherwise appeals sent by certified mail on or before June 30 are timely filed.
- July 2 Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a charter provision with a different due date.)
- July 17 Tuesday following the Third Monday in July: (See Sec. 211.53b) Special meeting may be convened to correct a mutual mistake of fact or clerical error.
- Sept. 16 Last day for qualified property taxpayer to apply for deferral of payment of summer tax (211.51).
- Sept. 30 Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property (211.36).
- * Financial officer of each unit of local government computes tax rates in accordance with Section 211.34d and 211.34 M.C.L. and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution.
- October Apportionment session of County Board of Commissioners(C. B. of C). Board examines certificates, directs spread of taxes in terms of

millage rates to be spread on State Equalized Valuations. County prosecutor is obligated by statute to furnish legal advice to promptly regarding apportionment. (211.37)

- October * County Board of Commissioners shall not authorize a the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and Sections 211.34d, and 211.34(1) M.C.L. Board also receives certifications that truth in taxation hearings have been held if required (Section 211.24e).

Supervisor prepares a roll indicating property taxes to be levied and annexes the required warrant. The copy of the roll with the warrant annexed is known as the "tax roll" (211.42).

- Oct. 17 The assessor reports status of Act 198 of 1974, Industrial Facility Tax property, to STC (207.567). The assessor or governmental unit reports status of Act 255 of 1978, Commercial Facility Tax property, to STC (207.666).
- Dec. 3 Taxes due, payable to local unit treasurer, are lien on real property. Tax levy reports from assessors to STC due. County Apportionment Report to STC due (211.40) (211.41) (211.43) (207.12).
- Dec. 11 Tues. following the Second Monday in Dec: (See Sec. L211.53b). Special Board of Review meeting may be convened to correct a mutual mistake or clerical error.
- (MTT)60 Appeal to Tribunal of a contested tax bill must be
day limit filed within 60 days after the mailing of the tax
after tax bill that the taxpayer seeks to contest
bill (205.735). (Limited to arithmetic errors).
mailed
- Dec 31 Tax day for 1991 property taxes (211.2). Due date for filing of county department equalization studies made during 1990 with the State Tax Commission. These studies are used for 1991 revised bases.

*Requirements caused by Section 31 of Article 9 of State Constitution and by Section 211.34d and 211.34(1) M.C.L. as amended.